

**UNITED STATES DISTRICT COURT  
SOUTHERN DISTRICT OF NEW YORK**

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YIEN-KOO KING, NORTHWICH :  
INVESTMENTS LTD., and SOON HUAT, :  
INC. :

Plaintiffs, :

-against- :

ANDREW WANG, SHOU-KUNG WANG, :  
BAO WU TANG, JIAN BAO GALLERY, :  
ANTHONY CHOU, CHEN-MEI-LIN, WEI :  
ZHENG, YE YONG-QING, YUE DA-JIN :  
and JOHN DOES 1-9, :

Defendants. :

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Civ. Action No.: 1:14-cv-07694 (LJL)

**DECLARATION OF THOMAS B. KELLY  
IN SUPPORT OF DEFENDANT ANDREW  
WANG AND SHOU-KUNG WANG'S  
STATEMENT OF UNDISPUTED  
MATERIAL FACTS PURSUANT TO  
LOCAL CIVIL RULE 56.1**

I, THOMAS B. KELLY, do hereby declare under penalty of perjury pursuant to 28 U.S.C. § 1746, the following:

1. I am an attorney admitted to practice before this Court and a partner with the law firm Kasowitz Benson Torres LLP, counsel for defendants Andrew Wang ("AW") and Shou-Kung Wang ("SK" and together with AW the "Defendants") in the above-captioned action. I respectfully submit this declaration in support of Defendants' Motion for Summary Judgment as a Matter of Law. I am fully familiar with all matters set forth in this declaration.

2. Attached hereto as Exhibit 1 is a true and correct copy of the Affirmation of Peter S. Schram, dated November 12, 2003, bearing Bates numbers PA-SCT-000002235-2241.

3. Attached hereto as Exhibit 2 is a true and correct copy of the Affirmation of Colleen F. Carew, dated December 11, 2003, bearing Bates numbers, PA-SCT-000002242-2252.

4. Attached hereto as Exhibit 3 is a true and correct copy of the First Amended Complaint, dated September 27, 2016, filed in this action as ECF Dkt. No. 36 (the "FAC").

5. Attached hereto as Exhibit 4 is a true and correct copy of excerpts from the June 27, 2019 deposition of YK taken in this action.

6. Attached hereto as Exhibit 5 is a true and correct copy of the 2003 Will, bearing Bates numbers AWSK\_00003857-3873.

7. Attached hereto as Exhibit 6 is a true and correct copy of the 2000 Will and 2002 Codicil, bearing Bates numbers AWSK\_00003775-3805.

8. Attached hereto as Exhibit 7 is a true and correct copy of the August 4, 2003 Order of the Surrogate's Court, filed in File No. 2550/2003, bearing Bates numbers PA-SCT-000002201-2202.

9. Attached hereto as Exhibit 8 is a true and correct copy of excerpts from the June 28, 2019 deposition of Peter S. Schram taken in this action.

10. Attached hereto as Exhibit 9 is the Petition of Ethel Griffin, the PA of the County of New York to commence a discovery and turnover proceeding and for a restraining order, dated October 21, 2003, bearing Bates numbers PA-SCT-000002209-2214.

11. Attached hereto as Exhibit 10 is the Surrogate's Court Restraining Order, dated October 23, 2003, bearing Bates numbers PA-SCT-000002223-2224.

12. Attached hereto as Exhibit 11 is a true and correct copy of the Affirmation of Peter S. Schram, dated June 16, 2014, bearing Bates numbers KING-SCT-000003216-3263.

13. Attached hereto as Exhibit 12 is a true and correct copy of the Appel Inventory, bearing Bates numbers AWSK\_00007906-7967.

14. Attached hereto as Exhibit 13 is a true and correct copy of the Sotheby's Appraisal of the Property from the Estate of C.C. Wang, dated October 1, 2004, bearing Bates numbers Sotheby's 000620-701.

15. Attached hereto as Exhibit 14 is a true and correct copy of the Sotheby's Appraisal of the Property from the Estate of C.C. Wang, dated September 16, 2004, bearing Bates numbers WANG\_KING00001066-1184.

16. Attached hereto as Exhibit 15 is a true and correct copy of a fax from Mary Sargent to Kelli Lofton-Oglesby, Esq., dated August 8, 2007, bearing Bates numbers AWSK\_00008140-8157.

17. Attached hereto as Exhibit 16 is a true and correct copy of the Response of Andrew Wang, Preliminary Executor and Co-Fiduciary to the Estate of C.C. Wang, to Affirmation of Sam P. Israel After the Deposition of Wei Zheng, with the Affidavit of Andrew Wang, dated March 23, 2015, bearing Bates numbers KINGPROD5-01129-01147.

18. Attached hereto as Exhibit 17 is a true and correct copy of the Order of the Surrogate's Court dated January 21, 2011, bearing Bates numbers KING-SCT-000003481-3491.

19. Attached hereto as Exhibit 18 is a true and correct copy of an email from YK to Freda and Chris Murck, dated February 12, 2019, bearing Bates numbers KINGPROD300909-910.

20. Attached hereto as Exhibit 19 is the Form ET-706 NYS Estate Tax Return of CC Wang, bearing Bates numbers WANG\_KING00003386-3390.

21. Attached hereto as Exhibit 20 is a true and correct copy of a letter from Martin Klein to the New York State Department of Taxation and Finance, dated February 3, 2005, bearing Bates numbers AWSK\_00000587-590.

22. Attached hereto as Exhibit 21 is a true and correct copy of a letter from Martin Klein to the Internal Revenue Service Center, dated March 11, 2005, bearing Bates numbers AWSK\_00000604-606.

23. Attached hereto as Exhibit 22 is a true and correct copy of excerpts from the June 25, 2019 deposition of AW taken in this action.

24. Attached hereto as Exhibit 23 is a true and correct copy of a Notice of Deficiency from the Internal Revenue Service to the Estate of Chi-Chuan Wang, dated October 3, 2007, bearing Bates numbers AWSK\_00000229-239.

25. Attached hereto as Exhibit 24 is a true and correct copy of a letter from Helen Davis Chaitman to Peter S. Schram, dated November 20, 2003, bearing Bates number Rose-SCT-00007324-7327.

26. Attached hereto as Exhibit 25 is a true and correct copy of excerpts of the June 20, 2019 deposition of Arnold Chang taken in this action.

27. Attached hereto as Exhibit 26 is a true and correct copy of the Affirmation of Glenn A. Opell, dated May 20, 2015, bearing Bates number KING-SCT-000006510-6525.

28. Attached hereto as Exhibit 27 is a true and correct copy of excerpts of the June 11, 2019 deposition of Mee Seen Loong taken in this action.

29. Attached hereto as Exhibit 28 is a true and correct copy of a Memorandum for Kelli Lofton-Oglesby, ETA from Karen E. Carolan, Chief, Art Appraisal Services, dated February 13, 2007, bearing Bates numbers AWSK\_00008179-8184.

30. Attached hereto as Exhibit 29 is a true and correct copy of the McLaughlin & Stern, LLP billing records, bearing Bates numbers M&S\_00000001-24.

31. Attached hereto as Exhibit 30 is a true and correct copy of an email from AW to Martin Klein, dated December 15, 2004, bearing Bates numbers WANG001890-1891.

32. Attached hereto as Exhibit 31 is a true and correct copy of a July 29, 2005 letter from Martin Klein to Hugh H. Mo, Esq., bearing Bates number KING 007571.

33. Attached hereto as Exhibit 32 is a true and correct copy of an email from AW to Elin Lake Ewald, dated January 28, 2005, bearing Bates numbers AWSK\_00007404-7406.

34. Attached hereto as Exhibit 33 is a true and correct copy of an email from Martin Klein to Peter Schram and AW, dated May 25, 2005, bearing Bates numbers AWSK\_00007572-7578.

35. Attached hereto as Exhibit 34 is a true and correct copy of an email from Martin Klein to Peter Schram and AW, dated September 6, 2005, bearing Bates numbers AWSK\_00007592-7598.

36. Attached hereto as Exhibit 35 is a true and correct copy of an email from Martin Klein to Peter Schram and AW, dated June 4, 2008, bearing Bates numbers AWSK\_00007700-7707.

37. Attached hereto as Exhibit 37 is a true and correct copy of an email from AW to Elin Lake Ewald, dated December 22, 2005, bearing Bates number EWALD\_00000523.

38. Attached hereto as Exhibit 38 is a true and correct copy of a fax from Martin Klein to Peter Schram, dated April 29, 2005, bearing Bates numbers KING 006601-6603.

39. Attached hereto as Exhibit 39 is a true and correct copy of a fax from Martin Klein to Peter Schram, dated December 13, 2005, bearing Bates numbers KING 007189-7190.

40. Attached hereto as Exhibit 40 is a true and correct copy of a fax from Martin Klein to Peter Schram, dated April 23, 2008, bearing Bates numbers KING 007361-7364.

41. Attached hereto as Exhibit 41 is a true and correct copy of an email from AW to Elin Lake Ewald and Martin Klein, dated March 9, 2005, bearing Bates numbers WANG002015-2018.

42. Attached hereto as Exhibit 42 is a true and correct copy of a letter from Elin Lake Ewald to Peter Schram, dated August 25, 2005, bearing Bates numbers KING 003147-3148.

43. Attached hereto as Exhibit 43 is a true and correct copy of O'Toole-Ewald Art Associates, Inc.'s Fair Market Value Appraisal of Fine Art, dated May 2, 2008, bearing Bates numbers KING 007375-7402.

44. Attached hereto as Exhibit 44 is a true and correct copy of an email from Elin Lake Ewald to Ethel Griffin and Peter Schram, dated March 17, 2005, bearing Bates number EWALD\_00000215.

45. Attached hereto as Exhibit 45 is a true and correct copy of a letter from Elin Lake Ewald to Martin Klein, dated May 5, 2005, bearing Bates number EWALD\_00000221.

46. Attached hereto as Exhibit 46 is a true and correct copy of a letter from Elin Lake Ewald to Ethel Griffin, dated December 15, 2005, bearing Bates numbers EWALD\_00000225-226.

47. Attached hereto as Exhibit 47 is a true and correct copy of an email from AW to Elin Lake Ewald, dated January 28, 2005, bearing Bates numbers WANG001952-1954.

48. Attached hereto as Exhibit 48 is a true and correct copy of excerpts of the June 14, 2019 deposition of Elin Lake Ewald taken in this action.

49. Attached hereto as Exhibit 49 is a true and correct copy of a contract between the Estate of Chi-Chuan Wang and Mr. Wei Zheng, dated February 11, 2005, bearing Bates numbers WANG000617-626.

50. Attached hereto as Exhibit 50 is a true and correct copy of a contract between the Estate of Chi-Chuan Wang and Mr. Yong-Qing Ye, dated January 26, 2006, bearing Bates numbers WANG000629-634.

51. Attached hereto as Exhibit 51 is a true and correct copy of a contract between the Estate of Chi-Chuan Wang and Mr. Yong-Qing Ye, dated September 22, 2005, bearing Bates numbers WANG000635-642.

52. Attached hereto as Exhibit 52 is a true and correct copy of a contract between the Estate of Chi-Chuan Wang and Mr. Yue Da-Jin, dated August 17, 2009, bearing Bates numbers WANG000644-649.

53. Attached hereto as Exhibit 53 is a true and correct copy of a contract between the Estate of Chi-Chuan Wang and Mr. Chen Mei-Lin, dated March 30, 2005, bearing Bates numbers WANG000994-1002.

54. Attached hereto as Exhibit 54 is a true and correct copy of a fax from Martin Klein to Peter Schram, dated January 27, 2005, bearing Bates numbers KING 005955-5956.

55. Attached hereto as Exhibit 55 is a true and correct copy of an email from Martin Klein to Peter Schram, dated February 8, 2005, bearing Bates numbers KING 007583-7589.

56. Attached hereto as Exhibit 56 is a true and correct copy of a North Fork Bank statement for an account held by the Estate of Chi-Chuan, dated February 28, 2005, bearing Bates numbers WANG001684-1685.

57. Attached hereto as Exhibit 57 is a true and correct copy of Plaintiff Yien-Koo King's Initial Disclosure Pursuant to Federal Rule of Civil Procedure 26(a)(1), dated January 31, 2019.

58. Attached hereto as Exhibit 58 is a true and correct copy of a fax from Martin Klein to Peter Schram, dated March 11, 2005, bearing Bates numbers KING 006486-6488.

59. Attached hereto as Exhibit 59 is a true and correct copy of an email from Martin Klein to Peter Schram, dated March 22, 2005, bearing Bates numbers KING 007595-7601.

60. Attached hereto as Exhibit 60 is a true and correct copy of a North Fork Bank statement for an account held by the Estate of Chi-Chuan, dated April 30, 2005, bearing Bates number WANG001682-1683.

61. Attached hereto as Exhibit 61 is a true and correct copy of an email from Martin Klein to AW, dated April 22, 2009, bearing Bates numbers AWSK\_00007760-7767.

62. Attached hereto as Exhibit 62 is a true and correct copy of a fax from Martin Klein to Peter Schram, dated May 10, 2005, bearing Bates numbers KING 006604-6607.

63. Attached hereto as Exhibit 63 is a true and correct copy of a North Fork Bank statement, dated June 30, 2005, bearing Bates numbers KING-SCT-000013868-13869.

64. Attached hereto as Exhibit 64 is a true and correct copy of a contract between the Estate of Chi-Chuan Wang and Mr. Anthony Chou, dated June 16, 2005, bearing Bates numbers KING 006609-6617.

65. Attached hereto as Exhibit 65 is a true and correct copy of a fax from Martin Klein to Peter Schram, dated July 27, 2005, bearing Bates numbers KING 006941-6945.

66. Attached hereto as Exhibit 66 is a true and correct copy of a letter from Elin Lake Ewald to Peter Schram, dated August 17, 2005, bearing Bates numbers KING 006952-6953.

67. Attached hereto as Exhibit 67 is a true and correct copy of a letter from Elin Lake Ewald to Peter Schram, dated August 25, 2005, bearing Bates numbers KING 006974-6975.

68. Attached hereto as Exhibit 68 is a true and correct copy of a fax from Peter Schram to Martin Klein, dated August 29, 2005, bearing Bates numbers KING 006996-7003.

69. Attached hereto as Exhibit 69 is a true and correct copy of an email from Elin Lake Ewald to Ethel Griffin and Peter Schram, dated March 17, 2005, bearing Bates number EWALD\_00000215.



70. Attached hereto as Exhibit 70 is a true and correct copy of a North Fork Bank statement, dated September 30, 2005, bearing Bates numbers KING-SCT-000013870-13871.

71. Attached hereto as Exhibit 71 is a true and correct copy of YK's Petition for a Compulsory Limited Accounting and Related Relief Under SCPA 2205 and 2206, dated May 9, 2011, bearing Bates numbers AWSK\_00009192-9201.

72. Attached hereto as Exhibit 72 is a true and correct copy of a contract between the Estate of Chi-Chuan Wang and Yong-Qing Ye, dated January 26, 2006, bearing Bates numbers KING 007196-7199.

73. Attached hereto as Exhibit 73 is a true and correct copy of a North Fork Bank statement, dated bearing Bates number KING-SCT-000013872.

74. Attached hereto as Exhibit 74 is a true and correct copy of an email from Martin Klein to Peter Schram and AW, dated June 4, 2008, bearing Bates numbers WANG002258-2265.

75. Attached hereto as Exhibit 75 is a true and correct copy of an email from AW to Martin Klein, dated March 8, 2009, bearing Bates numbers AWSK\_00015263-15267.

76. Attached hereto as Exhibit 76 is the Kings' Summary of Schedules, filed on December 20, 2007.

77. Attached hereto as Exhibit 77 is a true and correct copy of the Affidavit of Yien Koo Wang King, filed in the Surrogate's Court in connection with File Nos. 2591/2003 and 2550/2003, bearing Bates numbers AWSK\_00009170-9185.

78. Attached hereto as Exhibit 78 is a true and correct copy of a Capital One Bank statement for an account held by the Estate of Chi-Chuan, dated August 31, 2009, bearing Bates numbers WANG001673-1674.

79. Attached hereto as Exhibit 79 is a true and correct copy of a Business Certificate for Jian Bao Gallery, dated December 28, 1983, bearing Bates number WANG\_KING 00031529

80. Attached hereto as Exhibit 80 is a true and correct copy of an invoice from Sotheby's to Jian Bao Gallery, bearing Bates number WANG\_KING 00031543.

81. Attached hereto as Exhibit 81 is a true and correct copy of two checks, dated December 8, 1986 and February 27, 1987, bearing Bates number WANG\_KING 00031544.

82. Attached hereto as Exhibit 82 is a true and correct copy of a fax from Dionis Rodriguez for Elin Lake Ewald to Peter Schram, dated May 2, 2008, bearing Bates numbers KING 007365-7374.

83. Attached hereto as Exhibit 83 is a true and correct copy of the May 9, 2017 Decree of the Surrogate's Court, filed in File No. 2003-2550/B.

84. Attached hereto as Exhibit 84 is a true and correct copy of the February 11, 2019 Decision of the Surrogate's Court, filed in File No. 2003-2550/K.

85. Attached hereto as Exhibit 85 is a true and correct copy of the Kings' Bankruptcy Petition, filed on December 11, 2007.

86. Attached hereto as Exhibit 86 is a true and correct copy of the Kings' Declaration Pursuant to 28 U.S.C. § 1746 of Debtors in Support of Amended Schedule B, filed on June 20, 2008.

87. Attached hereto as Exhibit 87 is a true and correct copy of the Kings' Discharge of Debtor, filed on August 10, 2010.

88. Attached hereto as Exhibit 89 is a true and correct copy of excerpts of the December 3, 2013 deposition of YK in the 2103 Proceeding.

89. Attached hereto as Exhibit 90 is a true and correct copy of the F.R.C.P. 26(2)(B) Expert Report of Patrick Regan, submitted on October 11, 2019.

90. Attached hereto as Exhibit 91 is a true and correct copy of excerpts from the January 7, 2020 deposition of Patrick Regan in this action.

Dated: New York, New York  
February 14, 2020

/s/ Thomas B. Kelly  
Thomas B. Kelly